



# RESOURCES AND OVERVIEW

Newly Elected Session for Clerks of the  
Circuit Court  
December 2022

1

# WHAT DOES THE CLERK DO??

Duties and Responsibilities




Indiana State Board of Accounts

2

## County Clerk

---

- Office was created by Indiana Constitution
- Indiana Code 33-32 Circuit Court Clerks
- Required to take an oath of office (IC 5-4-1-1)
- Required to have an official bond (IC 5-4-1-18)



Indiana State Board of Accounts

3

## Duties of Clerk - Overview

---

- Ministerial officer for courts
- Custodian of court records
- Accepts filings
- Issues Processes
- Enters Judgements and orders
- Record of wills and matters of trust in probate
- Collects court costs and fees
- Secretary for County Election Boards



Indiana State Board of Accounts

4

## Collections by the Clerk of the Court

---

- Court costs
- Fees
- Fines, Restitutions and Judgements
- Bonds
- Child Support (cash)
- Licenses
- Probation fees
- Asset forfeitures



Indiana State Board of Accounts

5

## Responsibilities of Clerk

---

- Semi-annually remit certain court costs and fees to Auditor of the State
- Monthly remit other court costs and fees to County Auditor
- Maintain Child support records
- Maintain Clerk's Trust Fund
- Monthly Financial Report to the County Auditor
- Reconcile Financial Records to the Bank



Indiana State Board of Accounts

6

# RESOURCES



Indiana State Board of Accounts

7

## County Directors

---

- Lori Rogers and Ricci Hofherr
- Call us at (317) 232-2512
- Email us at [counties@sboa.in.gov](mailto:counties@sboa.in.gov)



Indiana State Board of Accounts

8

## State Board of Accounts Website

---

- [www.in.gov/sboa](http://www.in.gov/sboa)
- Home Page has link to search Audit Reports and Information on COVID memos and Directives
- On our home page navigate to Counties page by clicking on the link under Political Subdivisions on left side of home page
- On Counties page, navigate to County Clerk page by clicking on the link under County Offices
- Top of the page on both Counties page and Auditor page is the contact information for Lori and Ricci



Indiana State Board of Accounts

9

## SBOA Clerk Page - Content

---

- Directly under our contact information is a link to subscribe to our email lists.
- Internal Control Standards and Training
- Accounting and Uniform Compliance Guidelines Manuals
- County Bulletins
  - ✓ New Search feature for website



Indiana State Board of Accounts

10

## SBOA Clerk Webpage – Content Continued

---

- Presentations and Training Materials
- Resources
  - ✓ Court Costs and Fees by Case Type
  - ✓ Clerk Fee Distribution
  - ✓ Indiana Codes (most frequently requested)
- Responsibilities under IC 5-11-1-27
- **Use the search feature and don't hesitate to call if you need help locating information on the website.**



Indiana State Board of Accounts

11

## FILING FEES BY CASE TYPE COLLECTED BY CLERK

- <https://www.in.gov/sboa/files/2021-Court-Costs-and-Fees-by-Case-Type.pdf>
- Reference tool – does not replace statute
- Update when legislation changes fees

12

## DISTRIBUTION OF COURT COSTS AND FEES

- <https://www.in.gov/sboa/files/2021-Clerk-Fee-Distribution-2.pdf>
- Use with Filing Fees Document for distribution
- Software will assist with distribution.

13

## Gateway Website

---

- Gateway.ifonline.org
- Public Website
  - ✓ State Board of Accounts
    - Annual Financial Reports
    - 100R
    - Monthly Uploads – We will have training on this in January
  - ✓ Department of Local Government Finance
    - Budgets
    - Property tax information
    - Abstracts



Indiana State Board of Accounts

14

## Indiana General Assembly

---

- Location [iga.in.gov](http://iga.in.gov)
- Laws
  - ✓ Indiana Code
  - ✓ Structure: Title-Article-Chapter-Section
    - Example IC 33-32-2-4 Clerk's Office
- Legislation
  - ✓ New legislation proposed in Bills
    - Senate and House bills in numerical order with topic



Indiana State Board of Accounts

15

## Other Resources

---

- Association of Indiana Counties (AIC)
  - ✓ Website: [indianacounties.org](http://indianacounties.org)
- Association of Clerks of the Circuit Courts of Indiana
  - ✓ Affiliates: [accind.org](http://accind.org)
  - ✓ President: Jay Phelps, Bartholomew County Clerk  
(812) 565-5624; [jay.phelps@bartholomew.in.gov](mailto:jay.phelps@bartholomew.in.gov)



Indiana State Board of Accounts

16

# Supplemental AFR

17

## Annual Financial Report (AFR)

- IC 5-11-1-4(a): “The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3-8.7”



Indiana State Board of Accounts

18

## Funds Ledger – County Auditor

- The Funds ledger has all of the funds of the county
- General Fund
- Special Revenue Funds
- Remittance Funds
- However, if there are funds maintained outside of the treasury, those funds must be added to the annual financial report for the report to be complete.
- Treasurer
- Clerk
- Sheriff



Indiana State Board of Accounts

19

## AFR

- Auditor uploads onto Gateway the Counties Funds Ledger
- Beginning Balance, Receipts, Disbursements and Ending Balance
- Auditor will manually add the funds for the supplemental funds
- Beginning Balance, Receipts, Disbursements and Ending Balances
- The Supplemental Annual Financial Report is the responsibility of the official that completes and certifies the form
- The information on the Supplemental Annual Financial Report should tie to the financial records of the office



Indiana State Board of Accounts

20

# Template for Supplemental AFR

- [www.in.gov/sboa](http://www.in.gov/sboa)
- Navigate to Counties page under Political Subdivisions
- Scroll down to the section "Gateway"
- Expand the menu for Annual Financial Report
- Click on link for Supplemental Annual Report



Indiana State Board of Accounts

21

Supplemental Annual Financial Report									
RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.									
Name of Governmental Unit:	Happy County					Contact Person:	Clerk Smith		
Office Name:	Clerk of the Circuit Court					Phone Number:			
Year:	2020					E-mail Address:			
<b>List all accounts/funds managed by this office</b>									
Fund Name	Beq. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund		
Clerk Trust Fund	10,000	10,000	2,755,950	6,317,690	6,000,800	3,072,840			
Child Support Fund			22,409	950,000	940,000	32,409			
<b>Indiana State Board of Accounts</b>									

22

## Beginning Balances

- Look for files in your office for 2022 AFR; OR
- Look at the Prior AFR on Gateway <https://gateway.ifionline.org/>
- Choose Annual Financial Report
- Cash and Investment Report for your county
- Supplemental funds are usually at the very beginning of the report.
- Look for Clerk's Trust and possible ISETS/Child Support
- Look at the ending balances and compare to your beginning balance



Indiana State Board of Accounts

23

Local Fund Number	Local Fund Name	beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	end Cash & Inv Bal Dec 31, 2019
0	Clerk of the Circuit Court	\$259,080.27	\$2,515,710.83	\$2,511,465.13	\$263,325.97
00	Inmate Trust Fund 2	\$20,238.00	\$399,775.61	\$369,633.90	\$50,379.71
000	Sheriff's Commissary 2	\$28,301.00	\$411,329.27	\$407,209.39	\$32,420.88
0000	County Home Residents	\$13,564.00	\$367,355.39	\$367,334.06	\$13,585.33
000000	Treasurer	\$836,309.43	\$946,820.89	\$836,309.43	\$946,820.89
1000	County General	\$4,141,376.84	\$13,222,214.66	\$12,510,897.61	\$4,852,693.89



Indiana State Board of Accounts

24

## Receipts and Disbursements

- This information comes from your financial records
- Your software probably has a report you can run to obtain this information.
- Cash Book and Daily Cash Balance Report
- 
- Do not use the bank statements to prepare the Supplemental AFR.
- The ending balance should reconcile to your December bank statement.



Indiana State Board of Accounts

25

## Review and Approval

- Review your report for accuracy
- Trace beginning balance to prior report
- Trace receipts and disbursements to financial report or ledger
- Trace ending balance to bank reconciliation for December
- Document your review and approval of the report and retain that copy for your records.
- Send a copy to your County Auditor
- 



Indiana State Board of Accounts

26

## Issues with the Supplemental Report

- Ending balance from the prior report is not correct.
- Complete the supplemental report for 2020 with the correct balance document the reason the beginning balance does not tie to prior report
- Funds are not correct on the prior report
- Complete the supplemental report for 2020 with the correct funds and balances.
- Check prior audit report to see if corrections were made to funds
- Ledger is not reconciled to bank and investment statements
- Complete reconciliation as accurately as possible, contact Ricci or Lori for advice on Supplemental AFR.



Indiana State Board of Accounts

27

# QUESTIONS



Indiana State Board of Accounts

28